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## **Appendix I—Significant Audits from Prior Reports**

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Under the Agency audit management decision process, the GSA Office of the Chief Financial Officer, Office of the Controller, is responsible for tracking the implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Nineteen audits highlighted in prior reports to the Congress have not yet been fully implemented; all are being implemented in accordance with currently established milestones.

### **Assessing Acquisition System Implementation**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review evaluated a commercially available electronic acquisition system intended to improve the acquisition process. The report contained five recommendations; two have been implemented.

The recommendations include developing a strategy for an improved system; ensuring this system includes a transition and training plan; and developing performance measures for the system. They are scheduled for completion between April and September 15, 2000.

### **Refining Lease Administration**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review evaluated lease administration at a regional office. The report contained three recommendations; two have been implemented.

The remaining recommendation involves a lack of parking for heavy vehicles. It is scheduled for completion by May 15, 2000.

### **Controls over Small Purchases**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review focused on the controls for a regional procurement program. The report contained three recommendations; two have been implemented.

The remaining recommendation involves implementing the procedures and controls of the purchase card handbook. It is scheduled for completion by May 15, 2000.

### **Performance-Based Buildings Services Contracts**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review evaluated the nationwide program for mechanical services. The report contained six recommendations; none has been implemented.

The recommendations include establishing a national quality assurance program; developing an approach for inspection of services; ensuring that contractors are held accountable for repairs; maintaining accurate inventories; evaluating quality control programs; and ensuring accuracy of inventory and functioning of building systems. They are scheduled for completion between April 15, 2000 and January 15, 2001.

### **Controls over RWA Expenditures**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review assessed the controls over GSA's Reimbursable Work Authorization Process. The report contained two recommendations; none has been implemented.

The recommendations involve reviewing financial data; and adjusting controls, updating policies, and providing training. They are scheduled for completion between October 15, 2000 and January 15, 2001.

### **Evaluating the Industrial Funding Fee**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review assessed the progress GSA was making to set and collect its industrial funding fee. The report contained five recommendations; two have been closed.

The recommendations include revising controls to include a risk-based approach to verify contractor sales data and to strengthen controls over the fee collection process. They are scheduled for completion between June 15 and October 15, 2000.

### **Local Area Network Security Risks**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review focused on the local area network (LAN) security. The report contained four recommendations; none has been implemented.

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## **Appendix I—Significant Audits from Prior Reports**

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The recommendations include developing LAN security plans; establishing processes for managing accounts and contingency planning; identifying controls for remote access to LANs; and providing security awareness training. They are scheduled for completion between August 15, 2000 and January 15, 2001.

### **Access to Building Design Plans**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review focused on the accessibility to the general public of building plans. The report contained two recommendations; one has been implemented.

The remaining recommendation involves sharing the results of the review with appropriate Agency officials. It is scheduled for completion by May 15, 2000.

### **Initiatives to Improve Space Alterations**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review assessed GSA's information system designed to manage vacant space. The report contained three recommendations; two have been implemented.

The remaining recommendation involves standardizing data requirements. It is scheduled for completion by June 15, 2000.

### **Security Standards for New Buildings**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review evaluated security standards for new and renovated Federal buildings. The report contained two recommendations; neither has been implemented.

The recommendations include developing a policy that defines roles and responsibilities of individuals involved in building standards, and creating security standards for newly acquired leased space. They are scheduled for completion between January and August 15, 2001.

### **Security Enhancements in Federal Buildings**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review evaluated GSA's program for upgrading security in Federal buildings. The report contained six recommendations; four have been implemented.

The remaining recommendations involve establishing an inventory over x-ray units and portable equipment, and tracking and reporting cost data for future counter-measures. They are both scheduled for completion by August 15, 2000.

### **Travel Management Program Funding Fee**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review assessed GSA's Travel Management Program funding fee. The report contained seven recommendations; four have been implemented.

The remaining recommendations include combining two forms into one; developing a database; and establishing one industrial funding fee for all customers. They are scheduled for completion by April 15, 2000.

### **Information Systems Security**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review assessed the security measures of six major Internet and Intranet GSA applications. The report contained four recommendations; one has been implemented.

The remaining recommendations include establishing an Information Technology (IT) Security Program; specifying roles and responsibilities to ensure security; and basing IT security decisions on risk assessments. They are scheduled for completion between July 15 and December 15, 2000.

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## **Appendix I—Significant Audits from Prior Reports**

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### **Megacenter Dispatch Services**

*Period First Reported: October 1, 1997 to March 31, 1998*

The review focused on GSA's plans to consolidate security control centers into four megacenters. The report contained four recommendations; none has been implemented.

The recommendations include developing alternate access procedures; developing contingency plans to continue the dispatch function during natural disasters; upgrading alarm systems; and implementing a preventive alarm maintenance program. They are scheduled for completion by June 15, 2001.

### **Contract Workload Management**

*Period First Reported: October 1, 1997 to March 31, 1998*

The review identified opportunities for improving workload management. The report contained one recommendation; it has not yet been implemented.

The recommendation involves the need to automate key activities of the contracting process. It is scheduled for completion by December 15, 2000.

### **Federal Protective Service Investigation Office**

*Period First Reported: April 1, 1997 to September 30, 1997*

The evaluation focused on a review of the Federal Protective Service's criminal investigation activities. The report contained five recommendations; three have been implemented.

The remaining recommendations include establishing measurable performance standards and improving program accountability. They are scheduled for completion by April 15, 2000.

### **Administration of Real Estate Taxes**

*Period First Reported: April 1, 1997 to September 30, 1997*

The review examined the real estate tax administration of GSA's leases. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying contract procedures to ensure the Government receives its share of reductions in real estate taxes. While all pertinent actions have been taken, it remains open until all recovery actions are completed. It is scheduled for completion by June 15, 2000.

### **Debarment Program**

*Period First Reported: October 1, 1996 to March 31, 1997*

The review identified opportunities for improving the Debarment Program. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying the new contractor information system. GSA submitted a new action plan to the OIG on March 17, 2000. GSA is currently awaiting an opinion from the OIG.

### **Aircraft Management**

*Period First Reported: October 1, 1995 to March 31, 1996*

The review identified opportunities for improving GSA's program to assist civilian agencies with the management and cost-effectiveness of their aircraft operations. The report contained five recommendations; four have been implemented.

The remaining recommendation concerns the identification of aircraft data necessary for making informed decisions and is scheduled for completion by July 15, 2000.

## Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
(Note: Because some audits pertain to contracting award or actions which have not yet been completed, the financial recommendations to these reports are not listed in this Appendix.)				
<b>PBS Internal Audits</b>				
10/15/99	A995175	Alert Report on the Region 2 Security Guard Program		
11/17/99	A995267	Survey of the Mid-Atlantic Public Buildings Service, Property Management Center		
11/18/99	A995175	Alert Report on the Region 7 Security Guard Program		
11/29/99	A995318	Follow-up Report on Security at a Federal Facility		
12/15/99	A995099	Audit of the Public Buildings Service, Property Management Center in Birmingham, Alabama		
12/21/99	A995263	Review of Small Purchases, 300 North Los Angeles Street, Property Management Center, Public Buildings Service, Pacific Rim Region		
12/21/99	A995210	Audit of Custodial Services Contracts in the National Capital Region		
01/10/00	A995264	Review of Simplified Procurements in the Boise, Idaho, Customer Service Center		
01/21/00	A995160	Audit of the Public Buildings Service, Property Management Center in Detroit, Michigan		
02/16/00	A995196	Audit of PBS' Environmental Management Program		
03/02/00	A995188	Management Control Review of Controls Over Multiple Award Construction Term Contracts, Pacific Rim Region		

## Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/28/00	A995175	Audit of the Federal Protective Service’s Contract Guard Program		
03/30/00	A995287	Limited Audit of the Public Buildings Service Performance Measures: “Percent of Construction Projects Delivered on Time” and “Percent of Repairs and Alterations Projects Delivered on Time”		
03/30/00	A995321	Review of General Services Administration Energy Conservation Program in the Greater Southwest Region		
03/31/00	A995010	PBS Needs to Complete STAR Development and Implement Management and System Controls to Fully Realize Improved Capabilities		

### **PBS Contract Audits**

10/04/99	A995334	Review of Proposed Overhead and Time Value of Money Rates: Golub-WEGCO Kansas City I, L.L.C., Lease Number GS-06P-79048		
10/04/99	A995314	Preaward Audit of Supplemental Architect and Engineering Contract: Watson/Tate Architects, Inc., Solicitation Number GS-04P-99-RDD-0005		
10/04/99	A995275	Preaward Audit of Change Order Proposal to Contract Number GS-02P93CUC0071 for the Final Phase of the African Burial Ground Project, Howard University		
10/12/99	A995282	Preaward Audit of Cost or Pricing Data: Ross Barney + Jankowski, Inc., Solicitation Number GS06P99GZC0010		
10/13/99	A995262	Preaward Audit of a Claim: Metropolitan Steel Industries, Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014(N)		

## ***Appendix II—Audit Report Register***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
10/13/99	A995313	Preaward Audit of Supplemental Architect and Engineering Contract: Liollo Associates, Inc., Solicitation Number GS-04P-99-RDD-0005		
10/19/99	A000798	Preaward Audit of Architect and Engineering Services Contract: Oak Point Associates, Solicitation Number GS-01P-99-BZD-0009		
10/26/99	A995278	Preaward Audit of a Claim: Midlantic Erectors, Inc., Subcontractor to Metropolitan Steel Industries, Inc., Contract Number GS-02P-95-DTC-0014(N)		
10/28/99	A995290	Audit of Termination Settlement Proposal: HBS National Corporation, Contract Number GS06P97GXC0020		
11/01/99	A995332	Preaward Audit of Cost or Pricing Data: Cupples Products, Inc., Solicitation Number GS-06P-99-GZC-0309		
11/01/99	A995329	Preaward Audit of Architect and Engineering Services Contract: EPC Consultants, Inc., (Consultant to Huber, Hunt & Nichols, Inc.), Solicitation Number GS-09P-99-KTC-0020		
11/04/99	A995272	Preaward Audit of a Claim: Metropolitan Steel Industries, Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014(N)		
11/10/99	A995323	Preaward Audit of Architect and Engineering Proposal: Morphosis, Solicitation Number GS-09P-99-KTC-0019		
11/10/99	A995271	Preaward Audit of Architect and Engineering Services Contract: HLW International LLP, Contract Number GS-02P-93-CUC-0062		
11/10/99	A995324	Preaward Audit of Architect and Engineering Services Contract: SMP/SHG, Inc., Solicitation Number GS-09P-99-KTC-0019		

## ***Appendix II–Audit Report Register***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
11/18/99	A995311	Preaward Audit of a Claim: Armour & Sons Electric, Incorporated, Subcontractor to SAE Americon Mid-Atlantic, Incorporated, Contract Number GS-03P-91-CDC-0006		
11/29/99	A000820	Limited Review of Subcontractor Payments: Metro Panel/Metro Frame'ng Joint Venture, LLC, Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014(N)		
11/30/99	A995289	Preaward Audit of Architect and Engineering Services Contract: Accu-Cost Construction Consultants, Inc., Subcontractor to HLW International LLP, Contract Number GS-02P-93-CUC-0062		
12/06/99	A000852	Preaward Audit of Architect and Engineering Services Proposal: DLR Group, Solicitation Number GS-10P-99-LTC-0006		
12/09/99	A995180	Audit of Termination Claim: Kobane, Inc., Contract Number GS-11P95MQC0037		
12/09/99	A000838	Limited Review of Rental Rates: Newark Center Building Company, Lease Number GS-02B-22847		
12/09/99	A000824	Report on Audit of Claim for Increased Costs: Component Assembly Systems, Inc., Contract Number GS02P94CUC0039(N)		
12/13/99	A995286	Preaward Audit of Cost or Pricing Data: Hampshire College, Subcontractor to Howard University, Contract Number GS-02P-93-CUC-0071		
12/16/99	A000823	Preaward Audit of Cost or Pricing Data: Berkebile, Nelson, Immenschuh, McDowell Incorporated, Solicitation Number GS06P99GYC0008		
12/21/99	A995273	Preaward Audit of Architect and Engineering Services Contract: Narov Associates, Subcontractor to HLW International LLP, Contract Number GS-02P-93-CUC-0062		



## *Appendix II—Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
12/23/99	A000883	Limited Scope Preaward Audit of Cost or Pricing Data: Singleton Electric Co., Inc., a Subcontractor to Morse Diesel International, Inc., Contract Number GS-11P-96-MKC-0015		
01/03/00	A000817	Preaward Audit of Architect and Engineering Services Contract: Moshe Safdie and Associates, Inc., Solicitation Number GS-01P-99-BWC-0016		
01/05/00	A000903	Limited Scope Preaward Audit of Cost or Pricing Data: John J. Kirlin, Inc., a Subcontractor to Morse Diesel International, Inc., Contract Number GS-11P-96-MKC-0015		
01/06/00	A000877	Preaward Audit of Architect and Engineering Services Contract: Swanke, Hayden, & Connell Architects, Solicitation Number GS-11P-99-ZGC-0061		
01/07/00	A000885	Preaward Audit of Architect and Engineering Proposal: Ove Arup and Partners California, Solicitation Number GS-09P-99-KTC-0019		
01/11/00	A995325	Preaward Audit of a Claim: Standard Refrig-Co., Inc., Subcontractor to Trataros Construction, Inc., Contract Number GS-02P-96-DTC-0033		
01/11/00	A000819	Preaward Audit of Architect and Engineering Services Contract: Gordon H. Smith Corporation, Subcontractor to HLW International LLP, Contract Number GS-02P-93-CUC-0062		
01/19/00	A000878	Preaward Audit of Architect and Engineering Services Contract: Huber, Hunt and Nichols, Inc., Solicitation Number GS-09P-99-KTC-0020		
01/19/00	A995280	Preaward Audit of a Termination for Convenience Claim: SAE Americon Mid-Atlantic, Incorporated, Contract Number GS-03P-91-CDC-0006		
01/20/00	A000905	Audit of Proposed Overtime Billing Rates: Leonard Masonry, Inc., Contract Number GS06P99GZC0301		



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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
01/20/00	A000816	Audit of Cost or Pricing Data: DHP Systems, Inc., Contract Number GS06P99GZC0312		
02/03/00	A000921	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Johnson Management Group CFC, Inc., Solicitation Number GS-04P-00-RDC-0003		
02/04/00	A000930	Preaward Audit of Change Order Proposal: NCS/ICS Joint Venture, Contract Number GS06P99GZC0302		
02/18/00	A000799	Postaward Audit of Cost or Pricing Data: Montgomery KONE, Inc., Contract Number GS06P99GZC0306		\$307,004
02/23/00	A000937	Audit of Termination Claim: CJP Contractors, Inc., Contract Number GS-11P93MKC0081		
03/06/00	A000963	Preaward Audit of a Claim: Trataros Construction, Inc., Contract Number GS-02P-96-DTC-0033		
03/20/00	A000959	Preaward Audit of Change Order Proposal: Sachs Electric Company, Contract Number GS-06P-99-GZC-0300		
03/23/00	A000925	Audit of Claims for Increased Costs: Ellerbe Becket Architects and Engineers, P.C., The Federal Triangle Project		

### **FSS Internal Audits**

12/06/99	A995266	Advisory Review of GSA Fleet's Monitoring of Citibank Visa Fleet Card Transactions
01/06/00	A995287	Limited Audit of the Federal Supply Service's "Government Airfare Savings" Performance Measure
01/28/00	A995162	Review of Controls Over Federal Supply Service Payments
02/29/00	A995326	Review of Management Controls Over Purchase Cards, Federal Supply Service, Pacific Rim Region

## *Appendix II—Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/14/00	A000888	Review of the Federal Personal Property Donation Program: State of New Mexico		
03/29/00	A995287	Limited Audit of the Federal Supply Service's Reutilization and Donation of Excess Personal Property Performance Measure		
03/31/00	A000955	Review of Productivity Refund for the Voyager Fleet Services Card		
<b><i>FSS Contract Audits</i></b>				
10/12/99	A995284	Sales Data Analysis for Multiple Award Schedule Contract: Motorola, Incorporated, Contract Number GS-35F-1125-D for the Period July 25, 1998 Through April 2, 1999		
10/22/99	A995298	Postaward Audit of Multiple Award Schedule Contract: Classic Medallics, Inc., Contract Numbers GS-07F-8451C and GS-07F-9862H		\$4,753
10/29/99	A995315	Preaward Audit of Cost or Pricing Data: PerformTech, Inc., Solicitation Number 2FYG-JI-94-0004-B4		
11/09/99	A995328	Preaward Audit of Multiple Award Schedule Contract: Lab-Volt Systems, Inc., Extension to Contract Number GS-02F-0860G		
11/29/99	A995304	Preaward Audit of Multiple Award Schedule Contract for the Extension Period October 1, 1999 Through September 30, 2004: Coastal Video Communications Corp., Contract Number GS-02F-9309C		
11/30/99	A000867	Preaward Audit of Multiple Award Schedule Contract: Cetrom Consulting Engineering, Inc., Solicitation Number TFTP-ML-980874-B		
12/06/99	A995291	Postaward Audit of Overbillings, Multiple Award Schedule Contract: Dec Art Designs, Inc., Contract Number GS-03F-5106C, for the Interim Period July 1, 1995 Through June 30, 1999		\$49,682

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
12/06/99	A000884	Postaward Audit of Overbillings, Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02F-0429D, for the Interim Period September 19, 1996 Through May 24, 1999		\$174,575
12/08/99	A995330	Preaward Audit of Multiple Award Schedule Contract: Caswell International Corporation, Contract Number GS-02F-0434D		
12/10/99	A000875	Preaward Audit of Cost or Pricing Data: EMAssist, Inc., Solicitation Number TFTP-98-SW-8999-B		
01/07/00	A000821	Preaward Audit of the Extension of Multiple Award Schedule Contract Number GS-02F-1407H: Development Dimensions International, Inc.		
01/07/00	A000895	Preaward Audit of Multiple Award Schedule Contract: Firearms Training Systems, Inc., Contract Number GS-02F-0414D		
01/19/00	A000822	Preaward Audit of Multiple Award Schedule Contract for the Extension Period October 1, 1999 Through September 30, 2004: ATA Defense Industries, Inc., Contract Number GS-02F-1408H		
01/20/00	A72124	Postaward Audit of Multiple Award Schedule Contract: Engineered Data Products, Inc., Contract Number GS-00F-5053A		\$448,298
01/20/00	A000881	Postaward Audit of Multiple Award Schedule Contract for the Period December 15, 1997 Through September 30, 1999: Development Dimensions International, Inc., Contract Number GS-02F-1407H		\$2,772
01/28/00	A000818	Preaward Audit of Multiple Award Schedule Contract: Laerdal Medical Corporation, Extension to Contract Number GS-02F-9380C		
02/03/00	A000920	Preaward Audit of Multiple Award Schedule Contract: Sales and Management Training, Inc., Contract Number GS-02F-9319C		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
02/08/00	A995167	Price Adjustments on Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02F-0429D for the Interim Period March 1, 2000 Through March 31, 2000		
02/15/00	A40910	Postaward Audit of Multiple Award Schedule Contract: McNaughton Book Service, Contract Number GS-02F-52166 for the Period February 24, 1989 to July 31, 1992		\$1,634,161
02/17/00	A000923	Preaward Audit of Multiple Award Schedule Contract: Shamrock Scientific Specialty Systems, Inc., Contract Number GS-14F-9732C		
02/24/00	A000896	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Instrumentation Laboratory, Contract Number GS-24F-1293C		\$17,649
03/01/00	A71858	Postaward Audit of Multiple Award Schedule Contract: Seco Products Corporation, Contract Number GS-07F-6647A for the Period January 29, 1993 Through September 29, 1996		\$623,771
03/02/00	A000934	Preaward Audit of Multiple Award Schedule Contract: TimeMed Labeling Systems, Inc., Contract Number GS-14F-0150D		
03/02/00	A995213	Postaward Audit of Multiple Award Schedule Contract: White Systems, Inc., Contract Number GS-28F-1043C		\$529,842
03/06/00	A000948	Preaward Audit of Multiple Award Schedule Contract: 3M Company, Contract Number GS-14F-0161D		
03/07/00	A000933	Limited Scope Preaward Review of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: Charlotte's Office Boutique, Contract Number GS-14F-9725C		

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
03/09/00	A000876	Interim Postaward Audit of Multiple Award Schedule Contract: Yeatts Contract, Incorporated, Contract Number GS-21F-0094H		\$534
03/09/00	A000911	Preaward Audit of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: Adams Marketing Associates, Inc., Contract Number GS-14F-9734C		
03/10/00	A000936	Preaward Audit of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: George W. Allen Co., Inc., Contract Number GS-14F-0177D		
03/29/00	A81830	Postaward Audit of Standardization and Control of Industrial-Quality Tools Contract: Wright Tool Company, Contract Number GS-00F-14609 for the Period March 8, 1991 Through February 29, 1996		\$433,876
03/29/00	A995122	Postaward Audit of Standardization and Control of Industrial-Quality Tools Contract: Wright Tool Company, Contract Number GS-00F-14609 for the Interim Period March 1, 1996 Through April 30, 1998		\$51,765
03/30/00	A000804	Preaward Audit of Contract Number GS-22F-97501: Wright Express Corporation		

### **FTS Internal Audits**

11/03/99	A995301	Management Assistance Review: Payments to Small Business Administration Contractors		
12/02/99	A995288	Alert Report on Reporting Procurement Actions to the Federal Procurement Data Center		
01/31/00	A995287	Limited Audit of the Federal Technology Service Performance Measure: “Total Business Volume as a Percent of the Federal IT Market”		
02/24/00	A995287	Limited Audit of the Federal Technology Service Performance Measure: “Percent Difference Between FTS2000 Prices and Commercial Prices”		

## Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/21/00	A995246	Audit of the Duplication Between FTS's and FSS's Procurement Options for Information Technology Products and Services		

### **FTS Contract Audits**

11/03/99	A000806	Audit of Termination Claim: AT&T Communications, Contract Number GS-00K-89AHD0008		
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### **Other Internal Audits**

10/15/99	A995287	Limited Audit of the Public Buildings Service Percent of Government-Owned Inventory Not Producing Revenue and Percent of Government-Leased Inventory Not Producing Revenue Performance Measures		
11/08/99	A995322	Report on Limited Audit of the Fiscal Year 1999 Federal Managers' Financial Integrity Act Assurance Statements		
11/30/99	A995281	Audit of GSA's Year 2000 Business Continuity and Contingency Planning		
02/28/00	A995287	Report on Internal Controls Over Performance Measures		
03/03/00	A000866	Audit of GSA's Integrated Solutions Program		
03/23/00	A000813	Review of Real Property Reporting for the Worldwide Inventory		
03/31/00	A995221	Audit of the General Services Administration's Internal Controls Over Payroll		

### **Non-GSA Internal Audit**

03/31/00	A000868	Audit of the Administrative Procedures of the National Capital Planning Commission		
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## Appendix III–Audit Reports over 12 Months Old with Final Action Pending

Pursuant to Section 810, Prompt Resolution of Audit Recommendations, of the National Defense Authorization Act, (Public Law 104-106), this appendix identifies those audit reports where final actions remain open 12 months

after the report issuance date. The GSA Office of the Chief Financial Officer, Office of the Controller, furnished the following information.

### *Audits with Management Decisions Made after February 10, 1996 for Which No Final Action Has Been Completed*

Date of Report	Audit Number	Title
<b>Contract Audits</b>		
09/20/96	A61534	Preaward Audit of a Claim: Marino Construction Company, Contract Number GS05P90GBC0101
11/01/96	A21882	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-07065 for the Period November 14, 1988 Through September 30, 1991
11/01/96	A31851	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02598 for the Period August 26, 1988 Through March 31, 1991
11/01/96	A31865	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02046 for the Period December 4, 1987 Through September 30, 1990
12/17/96	A70606	Postaward Audit of Travel Costs: Centel Federal Systems Corporation, Contract Number GS-00K-89AHD0007
01/10/97	A52159	Postaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Contract Number GS-00K-91-AGS-5201
02/06/97	A70622	Preaward Audit of Change Order Proposal: Turner Construction Company, Contract Number GS-02P-95-DTC-0014
03/21/97	A70632	Preaward Audit of Change Order Proposal: Expert Electric, Inc., Contract Number GS-02P-94-CUC-0033(N)
03/24/97	A72434	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-88163, Calendar Years 1990 Through 1996
03/24/97	A72435	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-91634, Calendar Years 1993 Through 1996
04/03/97	A72450	Preaward Audit of a Claim for Increased Costs: Azteca Construction, Inc., Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
04/18/97	A70628	Postaward Audit of Multiple Award Schedule Contractor: Clayton Associates, Inc., Contract Number GS-07F-8188B, for the Interim Period June 1, 1994 Through January 31, 1997



## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
04/24/97	A71212	Preaward Audit of Cost and Pricing Proposal: The Logistics Company, Inc., Task Order Request GSC-TFGE-97-2002
06/06/97	A73619	Preaward Audit of Cost or Pricing Data: Symbiont, Inc., RFP Number GSC-TFGD-97-1010
06/06/97	A72466	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Brayton & Hughes Design Studio, Solicitation Number GS-09P-95-KTC-0029
06/11/97	A61827	Postaward Audit of Multiple Award Schedule Contract: Alexander Manufacturing Company, Contract Number GS-07F-3956A for the Period February 1, 1992 Through October 31, 1995
06/16/97	A70927	Preaward Audit of Cost or Pricing Data: JIL Information Systems, Inc., Proposal No. GSC-TFGD-97-1012
06/17/97	A72464	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Moore Ruble Yudell, Solicitation Number GS-09P-95-KTC-0029
06/17/97	A72470	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Frederick Brown Associates, Solicitation Number GS-09P-95-KTC-0029
06/24/97	A70928	Preaward Audit of Cost or Pricing Data: Criticom, Inc., Solicitation No. GSC-TFGD-97-1014
06/25/97	A72445	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
06/26/97	A72471	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Tsuchiyama & Kaino, Inc., Solicitation Number GS-09P-95-KTC-0029
06/26/97	A72465	Preaward Audit of a Claim for Increased Costs: Lawson Mechanical Contractors, Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
06/27/97	A71811	Audit of Claim for Increased Costs: Miscellaneous Subcontractors to Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/11/97	A71803	Audit of Claim for Increased Costs: Nicholson Construction Company, Contract Number GS06P94GYC0037
07/22/97	A71804	Audit of Claim for Increased Costs: Rodio/ICOS St. Louis Joint Venture, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/29/97	A61849	Postaward Audit of Multiple Award Schedule Contract: Hytorc, Division of Unex Corporation, Contract Number GS-06F-77977 for the Period November 1, 1989 Through October 31, 1994

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
07/30/97	A71819	Postaward Audit of Commercial Acquisition of Multiple Products Contract: Hytorc of Virginia, Inc., Contract Number GS-06F-78361 for the Period November 1, 1994 Through December 18, 1996
07/31/97	A71820	Audit of Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
08/05/97	A73617	Refund From The Committee For Purchase From People Who Are Blind Or Severely Disabled, Agreement Number GS-02F-61511
08/22/97	A70646	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
08/28/97	A72463	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Gruen Associates, Solicitation Number GS-09P-95-KTC-0029
09/22/97	A70649	Preaward Audit of a Delay Claim: Consolidated Electric, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
09/24/97	A71526	Price Adjustments on Multiple Award Schedule Contract: Domore Corporation, Contract Number GS-00F-5232A for the Interim Period December 1, 1997 Through January 31, 2001
10/02/97	A72478	Audit of Claim for Increased Costs: Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/23/97	A70655	Preaward Audit of a Delay Claim: Denron Plumbing and HVAC, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
10/23/97	A72486	Audit of Claim for Increased Costs: Mountain Gravel & Construction Co., Subcontractor to Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/24/97	A70660	Preaward Audit of a Change Order Proposal: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/12/97	A70656	Preaward Audit of a Delay Claim: J.C. Higgins Corp., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/26/97	A22536	Postaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Contract Number GS00K89AGS5589
11/26/97	A32476	Limited Audit of Government Billings: Ingres Corporation, Contract Number GS00K89AGS5589
12/10/97	A81512	Preaward Audit of a Claim for Increased Costs: Don-Lee, Inc., Subcontractor to D.L. Woods Construction Inc., Contract Number GS05P91GBC0057
12/24/97	A80602	Preaward Audit of a Delay Claim: Dan Lepore and Sons, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
01/12/98	A80604	Preaward Audit of a Delay Claim: Able Finishing, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80608	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/05/98	A80609	Preaward Audit of a Delay Claim: The Woodworks Architectural Millwork, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/11/98	A80607	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/27/98	A52155	Postaward Audit of Multiple Award Schedule Contract: Network General Corporation, Contract Number GS00K92AGS6109
03/19/98	A81515	Audit of Claim for Increased Costs: Herman B. Taylor Construction Company, Contract Number GS-07P-92-HUC-0017
03/30/98	A81525	Audit of Real Estate Tax Escalations, American National Bank, Trustee, Lease Number GS-05B-14966, Tax Years 1992 Through 1995
04/09/98	A72448	Postaward Audit of Multiple Award Schedule Contract: Ungermann-Bass, Inc., Contract Number GS00K94AGS5367
04/13/98	A80621	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
04/20/98	A81528	Audit of Real Estate Tax Adjustments: American National Bank, Trustee, Lease Number GS-05B-15448, Calendar Years 1994 Through 1996
05/27/98	A42146	Postaward Audit of Multiple Award Schedule Contract: Haworth, Incorporated, Contract Number GS-00F-07010
06/08/98	A80618	Postaward Audit of Recoverable Costs: Six World Trade Center, New York, NY, Lease Number GS-02B-15370
06/17/98	A83043	Preaward Audit of Architect and Engineering Services Contract: JVP Engineers, P.C., Solicitation Number GS11P98EGD0068
06/17/98	A82441	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0010
06/24/98	A81535	Audit of Real Estate Tax Adjustments: Riggs National Bank of Washington, DC, Trustee for Multi Employer Property Trust (MEPT), Lease Number GS-05B-14919, Calendar Years 1992 Through 1997

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
07/17/98	A60934	Postaward Audit of Multiple Award Schedule Contract: Interface Flooring Systems, Inc., Contract Number GS-00F-0002A for the Interim Period October 8, 1992 Through February 28, 1997
08/07/98	A21578	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-94175
08/07/98	A10830	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-76677
08/12/98	A82451	Preaward Audit of a Claim for Increased Costs: Thermal Management, Inc., Contract Number GS05P95GBC0004
08/12/98	A82452	Audit of Termination Settlement Proposal: Thermal Management, Inc., Contract Number GS05P95GBC0004
09/04/98	A90302	Postaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Contract Number GS-00F-76574
09/22/98	A80931	Preaward Review of Multiple Award Schedule Contract For The Extension Period April 1, 1999 Through March 31, 2004: Computer Associates International, Inc., Contract Number GS-35F-5169H
09/24/98	A80934	Preaward Audit of Multiple Award Schedule Contract: Simple Green, a Division of Sunshine Makers, Inc., Solicitation Number TFTP-97-SC-7906B
09/24/98	A82456	Audit of Termination Settlement Proposal: Witherington Construction Corporation, Contract Number GS-07P-95-HUC-0068
10/13/98	A80636	Preaward Audit of a Claim: Structural Preservation Systems, Inc., Contract Number GS-02P-96-DTC-0033
10/20/98	A80639	Postaward Audit of Multiple Award Schedule Contract: Photon Technology International, Inc., Contract Number GS-24F-1140B
10/20/98	A80649	Preaward Audit of Architect and Engineering Services Contract: Gwathmey Siegel & Assoc. Architects, LLC, Solicitation Number GS-02P-98-DTC-0059(N)
10/22/98	A80935	Preaward Audit of Architect and Engineering Services Contract: Ove Arup & Partners, Contract Number GS-02P-98-DTC-0059(N)
10/22/98	A83027	Audit of Claim for Increased Cost: Clark Concrete Contractors, Inc., Contract Number GS-11P94MKC0078
10/27/98	A51568	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS-07F-3779A

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
10/27/98	A51542	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS00F06964
11/13/98	A82471	Preaward Audit of a Claim for Increased Costs: Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006
11/16/98	A80646	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
12/15/98	A82472	Preaward Audit of a Claim for Increased Costs: Trautman & Shreve, Inc., Subcontractor to Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006
01/05/99	A95101	Preaward Audit of Claim for Increased Costs: Program and Construction Management Group, Contract Number GS-11P-94MKC-0019
01/21/99	A95123	Limited Review of Claimed Incurred Costs: Linpro New York Realty, Inc., 290 Broadway Retail Space
01/29/99	A95106	Postaward Audit of Overhead Rate: Turner Construction Company, Contract Number GS-05P-94GBC-0051
02/05/99	A95113	Preaward Audit of Supplemental Architect and Engineering Services Contract: Van Deusen & Associates, Solicitation Number GS-02P-98-PLD-0029(N)
02/10/99	A95158	Preaward Audit of Architect and Engineering Services Contract: H + G Architects, Solicitation Number GS-02P-98-PLD-0015
02/17/99	A95100	Preaward Audit of a Claim: Chereco Co., Inc., Subcontractor to TGMI/Contractors Inc., Contract Number GS-03P-96-DXC-0021
03/02/99	A95139	Preaward Audit of a Claim: Stromberg Metal Works, Inc., Subcontractor to W.M. Schlosser Company, Inc., Contract Number GS-03P-92-DXC-0021
03/11/99	A95133	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through September 30, 2002: IBM Corporation, Contract Number GS-35F-4984H
03/19/99	A95124	Audit of Claim for Increased Costs: Dawson Building Contractors, Inc., Contract Number GS-04P-95-EXC-0046
03/30/99	A95150	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ammann & Whitney Consulting Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)

## ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Projected Final Action Date</b>
<b><i>Internal Audits</i></b>			
03/27/96	A43005	Audit of GSA's Aircraft Management Program	07/15/00
03/29/96	A42720	Audit of Accounting and Billing Controls Over the Public Buildings Service, National Capital Region's Reimbursable Work Authorizations	06/15/00
12/02/96	A63019	Audit of the PAPCAP Price Adjustments	07/15/00
03/26/97	A61247	Review of the Public Buildings Service Debarment Program	Revised action plan/due dates being formulated
07/11/97	A60645	Audit of the Federal Protective Service's Criminal Investigation Program	04/15/00
09/26/97	A70627	Audit of Real Estate Tax and Janitorial Service Contract Payments	06/15/00
01/30/98	A72443	Audit of the Megacenter Program, Federal Protective Service, Public Buildings Service	07/15/00
03/30/98	A83007	Follow-up Review of the Contract Workload Management	12/15/00
06/23/98	A70924	Audit of Industrial Funding Fee, Federal Supply Service, Travel Management Center Program	04/15/00
09/14/98	A70642	Audit of The Federal Protective Service's Program for Upgrading Security at Federal Facilities	08/15/00
09/24/99	A83602	GSA's Information Systems Security Has Not Kept Pace With Increasing Internet and Intranet Risks	12/15/00
09/30/98	A72705	Arthur Andersen LLP, Fiscal Year 1997 Comments and Suggestions for Consideration (Management letter)	04/15/01
12/01/98	A80321	Audit of the Availability of Federal Building Design Plans	05/15/00
03/24/99	A83305	Audit of PBS Initiatives to Improve Space Alterations	06/15/00
03/24/99	A95025	Audit of Security Measures for New and Renovated Federal Facilities	01/15/01

## Appendix IV—Delinquent Debts

The GSA Office of the Chief Financial Officer provided the following information.

### **GSA Efforts to Improve Debt Collection**

During the period October 1, 1999 through March 31, 2000, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- From October 1, 1999 to March 31, 2000, GSA Finance Centers referred 639 delinquent non-Federal claims in the amount of \$1.5 million to the U.S. Department of the Treasury (Treasury) for collection cross-servicing activities. FY 2000 collections on these claims, to date, exceed \$1.2 million. Administrative offsets have resulted in an additional collection of \$510,000. GSA also collects non-Federal claims using Pre-Authorized Debits (PADs). From October 1, 1999 to March 31, 2000, 26 PADs totaling \$5,336 were issued.
- GSA continues to improve its new Accounts Receivable Claims System (ARCS). The new ARCS is completing enhancements to handle claims related to the collection of past due industrial funding fees owed by contractors in GSA's Multiple Award Schedule Program, to provide access by the Greater Southwest Finance Center, and to develop new reports to track statistical information on claims.
- Claims coordination efforts among regional contracting officers, Finance Center personnel, and Treasury personnel continue to strengthen our collection efforts. The Federal Supply Service is considering increasing the minimum amount assessed for liquidated damages to \$200, hoping this will encourage bidders to pay for and remove items purchased at GSA auctions and reduce the number of small dollar claims.
- We have increased the number and dollar amount of billings under the Memorandum of Understanding between the Federal Technology Service (FTS) and the Defense Finance and Accounting Service, and increased the collection of outstanding accounts receivable from the Department of Defense through the On-line Payment and Collection (OPAC) system.
- A task force is being created to focus on unbooked OPAC collections. A joint GSA Office of Finance/ FTS team is being formed to investigate and recommend improvements to the collection process for non-OPAC billings.
- We are conducting workshops and customer service visits, and soliciting assistance from GSA's Service and Staff offices in collecting delinquent accounts.
- We have provided two additional web sites for our customers to review Reimbursable Work Authorization billings and collections.

### **Non-Federal Accounts Receivable**

	As of October 1, 1999	As of March 31, 2000	Difference
Total Amounts Due GSA	\$38,843,640	\$30,241,398	(\$8,602,242)
Amount Delinquent	\$18,601,440	\$17,465,639	(\$1,135,801)
Total Amount Written Off as Uncollectible Between 10/1/99 and 3/31/00	\$195,604		



## Appendix V—Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress in Senate

Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill and the National Defense Authorization Act is also cross-referenced to the appropriate page of the report.

Requirement	Page
<b>Inspector General Act</b>	
Section 4(a)(2) - Review of Legislation and Regulations . . . . .	29
Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies. . . . .	2, 13, 18
Section 5(a)(2) - Recommendations with Respect to Significant Problems, Abuses, and Deficiencies . . . . .	2, 13, 18
Section 5(a)(3) - Prior Recommendations Not Yet Implemented . . . . .	39
Section 5(a)(4) - Matters Referred to Prosecutive Authorities. . . . .	35
Sections 5(a)(5) and 6(b)(2) - Summary of Instances Where Information Was Refused. . . . .	None
Section 5(a)(6) - List of Audit Reports. . . . .	42
Section 5(a)(7) - Summary of Each Particularly Significant Report. . . . .	2, 13, 18
Section 5(a)(8) - Statistical Tables on Management Decisions on Questioned Costs . . . . .	34
Section 5(a)(9) - Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use . . . . .	33
Section 5(a)(10) - Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made . . . . .	None
Section 5(a)(11) - Description and Explanation for Any Significant Revised Management Decision . . . . .	None
Section 5(a)(12) - Information on Any Significant Management Decisions with Which the Inspector General Disagrees. . . . .	None
<b>Senate Report No. 96-829</b>	
Resolution of Audits . . . . .	32
Delinquent Debts . . . . .	60
<b>National Defense Authorization Act . . . . .</b>	<b>53</b>

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